

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Plainsboro as of December 31, 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.A. 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 no matters came to my attention that caused me to believe that the Annual Financial Statement for the year end 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:

David Kaplan
Registered Municipal Accountant
Wiss & Company, LLP
Firm Name
354 Eisenhower Parkway
Livingston, NJ 07039
Address
Phone Number
dkaplan@wiss.com
Email

Certified by me
3/19/2019

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 compiled 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:	<u>Plainsboro</u>
Chief Financial Officer:	<u>Gregory Mayers</u>
Signature:	<u>Gregory Mayers</u>
Certificate #:	<u>N-0584</u>
Date:	<u>3/15/2019</u>

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:	<u>Plainsboro</u>
Chief Financial Officer:	<u></u>
Signature:	<u></u>
Certificate #:	<u></u>
Date:	<u>3/15/2019</u>

22-6016682
Fed I.D. #
Plainsboro
Municipality
Middlesex
County

**Report of Federal and State Financial Assistance
Expenditures of Awards**

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$12,100.25</u>	<u>\$172,621.37</u>	<u>\$</u>

Type of Audit required by OMB Uniform
Guidance and N.J. Circular 15-08-OMB:

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

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

Gregory Mayers
Signature of Chief Financial Officer

3/15/2019
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature:	<u>Gregory Mayers</u>
Name:	<u>Gregory Mayers</u>
Title:	<u>Chief Financial Officer</u>

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



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 **\$4,548,848,813**

<u>Thomas Mancuco</u>
SIGNATURE OF TAX ASSESSOR
<u>Plainsboro</u>
MUNICIPALITY
<u>Middlesex</u>
COUNTY

CURRENT FUND ASSETS
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>2018</u>	
Cash:		
Cash	0.00	
Cash	7,673,864.95	
Sub Total Cash	<u>7,673,864.95</u>	
Investments:		
Sub Total Investments		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	4,882.89	
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Property Taxes Receivable	0.00	
Delinquent Taxes	1,034,541.57	
Tax Title Liens	1,947.84	
Property Acquired by Taxes	7,600.00	
Property Acquired for Taxes		
Due From Municipal Library	69,265.86	
Contract Sales Receivable	0.00	
Police Extra Duty Receivable	95,213.45	
Other Accounts Receivable "Defined by user"	0.00	
Interfund Receivable - Other Trust	14.48	
Sub Total Receivables and Other Assets with Reserves	<u>1,208,583.20</u>	
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	<u>8,887,331.04</u>	

**CURRENT FUND LIABILITIES, RESERVES AND FUND BALANCE
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Reserve for Encumbrances	437,083.71	
Appropriation Reserves	1,511,989.12	
Accounts Payable	22,781.47	
Tax Overpayments	24,289.52	
Regional School Tax Payable	0.00	
County Taxes Payable	0.00	
Due County for Added and Omitted Taxes	155,221.83	
Special District Taxes Payable	0.00	
Prepaid Taxes	475,317.20	
Due County for PILOTS	20,640.81	
Due to State - Burial Permits	80.00	
Reserve for Community Gardens	12,273.00	
Due to State of New Jersey - Senior Citizens & Veterans Deductions	0.00	
Due to State: Marriage License	150.00	
Due to State of New Jersey - DCA Fees	13,307.00	
Interfund Payable - Other Trust	0.00	
Reserve for Tax Appeals	766,090.58	
Total Liabilities	3,439,224.24	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Interfunds Receivable	14.48	
Reserve for Receivables- Taxes	1,208,568.72	
Fund Balance	4,239,523.60	
Total Liabilities, Reserves and Fund Balance	8,887,331.04	

**FEDERAL AND STATE GRANT FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018**

	<u>2018</u>	<u></u>
Assets		
Cash	<u>249,302.54</u>	<u></u>
Federal and State Grants Receivable	<u>199,986.43</u>	<u></u>
Total Assets Federal and State Grant Fund	<u>449,288.97</u>	<u></u>
Liabilities		
Appropriated Reserves for Federal and State Grants	<u>449,288.97</u>	<u></u>
Federal and State Unappropriated Reserves	<u>0.00</u>	<u></u>
Unappropriated Reserves for Federal and State Grants	<u>0.00</u>	<u></u>
Total Liabilities Federal and State Grant Fund	<u>449,288.97</u>	<u></u>

CAPITAL FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>2018</u>	
Assets		
Cash	10,017,211.25	
Other Accounts Receivable "Defined by user"	11,685.34	
Other Accounts Receivable "Defined by user"	176,015.15	
Other Accounts Receivable "Defined by user"	150,000.00	
Other Accounts Receivable "Defined by user"	434,221.00	
Other Accounts Receivable "Defined by user"	345,493.49	
Other Accounts Receivable "Defined by user"	0.00	
Other Accounts Receivable "Defined by user"	0.00	
 Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	2,399,229.00	
Deferred Charges to Future Taxation - Funded	33,870,000.00	
Total Deferred Charges	36,269,229.00	
 Total Assets General Capital Fund	 <u>47,403,855.23</u>	
 Liabilities		
Reserve for Encumbrances	2,617,366.76	
Improvement Authorizations - Funded	5,102,898.61	
Improvement Authorizations - Unfunded	877,415.42	
General Capital Bonds	33,870,000.00	
Capital Improvement Fund	498,971.16	
General Capital Reserves	2,170,379.53	
Total Liabilities and Reserves	45,137,031.48	
 Fund Balance		
Fund Balance	2,266,823.75	
Total General Capital Liabilities	47,403,855.23	

TRUST ASSESSMENT FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>2018</u>	<u></u>
Cash:		
Cash	<u>3,047.23</u>	<u></u>
Sub Total Cash	<u>3,047.23</u>	<u></u>
Investments		
Sub Total Investments	<u></u>	<u></u>
Assets not offset by Receivables		
Assessment Receivable- Ord 10-28 Public Parks	<u>4,150,000.00</u>	<u></u>
Sub Total Assets not offset by Receivables	<u>4,150,000.00</u>	<u></u>
Assets offset by the Reserve for Receivables		
Assets offset by the Reserve for Receivables	<u>0.00</u>	<u></u>
Deferred Charges		
Sub Total Deferred Charges	<u></u>	<u></u>
Total Assets	<u>4,153,047.23</u>	<u></u>
Liabilities and Reserves		
(Assessment) Serial Bonds Payable	<u>4,150,000.00</u>	<u></u>
Total Liabilities and Reserves	<u>4,150,000.00</u>	<u></u>
Fund Balance		
Fund Balance	<u>3,047.23</u>	<u></u>
Fund Balance	<u></u>	<u></u>
Total Liabilities, Reserves, and Fund Balance	<u>4,153,047.23</u>	<u></u>

OTHER TRUST FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>2018</u>	
Trust Animal Control Assets		
Cash	4,893.14	
Total Dog Trust Assets	<u>4,893.14</u>	
Animal Control Trust Reserves		
Encumbrances Payable	506.00	
Dog Fees Due to State of NJ	5.40	
Reserve for Animal Control Expenditures	4,381.74	
Total Dog Trust Reserves	<u>4,893.14</u>	
CDBG Assets		
Total CDBG Trust Assets		
CDBG Reserves		
Total CDBG Trust Reserves and Liabilities		
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Reserves		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Cash	1,038,393.49	
Total Open Space Trust Assets	<u>7,237,784.76</u>	
Open Space Trust Reserves		
Reserve for Open Space	1,038,393.49	
Total Open Space Trust Reserves	<u>1,038,393.49</u>	
Other Trust Assets		
Cash	6,199,391.27	
Mortgage Receivable	800,000.00	
Total Other Trust Assets	<u>6,999,391.27</u>	
Other Trust Reserves		
Interfund "Defined by User"	14.48	
Total Miscellaneous Trust Reserves (31-287)	<u>6,999,376.79</u>	
Total Trust Escrow Reserves (31-286)		
Total Other Trust Reserves and Liabilities	<u>6,999,391.27</u>	

PUBLIC ASSISTANCE FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>2018</u>	<u></u>
Assets		
Cash Public Assistance #1	<u>27,118.00</u>	<u></u>
Cash Public Assistance #2	<u></u>	<u></u>
Total Public Assistance Assets	<u>27,118.00</u>	<u></u>
Liabilities and Reserves		
Reserve PATF I Expenditures	<u>27,118.00</u>	<u></u>
Total Public Assistance Reserves and Liabilities	<u>27,118.00</u>	<u></u>

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2017 Per Audit Report	Receipts	Disbursements	Balance as of Dec. 31, 2018
Tax Collector Trust	\$	\$76,794.21	\$13,948.07	\$62,846.14
Other- Accumulated Absences	\$56,000.00	\$1,000.00	\$	\$57,000.00
Other- Bail	\$1,052.00	\$	\$	\$1,052.00
Other- Calton - Recreation Facility	\$125,000.00	\$	\$	\$125,000.00
Other- Community Center	\$75,000.00	\$	\$	\$75,000.00
Other- Developer's Deposit - Bus Shelter	\$17,500.00	\$	\$	\$17,500.00
Other- Developer's Escrow Deposits	\$179,082.39	\$221,664.67	\$276,711.34	\$124,035.72
Other- ESL Programs	\$500.00	\$	\$	\$500.00
Other- Fire Prevention	\$8,186.00	\$1,975.00	\$7,592.94	\$2,568.06
Other- Forfeited Funds	\$20,462.10	\$75,572.16	\$	\$96,034.26
Other- Founders Day	\$10,537.52	\$121,026.00	\$38,161.60	\$93,401.92
Other- Historic Preservation Donations	\$8,400.83	\$	\$	\$8,400.83
Other- Housing Trust	\$76,436.84	\$1,097,656.29	\$117,489.78	\$1,056,603.35
Other- Inspection	\$796,616.17	\$170,310.82	\$228,912.22	\$738,014.77
Other- Loan Receivable Housing Trust	\$800,000.00	\$	\$	\$800,000.00
Other- Performance Bonds	\$3,239,494.74	\$368,986.38	\$926,920.80	\$2,681,560.32
Other- Plainsboro Arts Festival	\$25.24	\$	\$	\$25.24
Other- POAA- Cranbury	\$1,288.36	\$536.00	\$680.00	\$1,144.36
Other- POAA- Plainsboro	\$6,105.85	\$76.00	\$2,739.59	\$3,442.26
Other- Police Programs & Equipment	\$5,070.61	\$	\$	\$5,070.61
Other- Princeton Forrestal - Housing	\$250,000.00	\$	\$	\$250,000.00
Other- Recreation Programs	\$29,758.44	\$48,297.67	\$50,493.35	\$27,562.76
Other- Reforestation	\$51,436.00	\$	\$	\$51,436.00
Other- Security Deposits	\$200.00	\$	\$	\$200.00
Other- Sept. 11 Donation	\$583.93	\$	\$	\$583.93
Other- Sharbell Recreation	\$150,033.00	\$	\$	\$150,033.00
Other- Snow Removal	\$35,110.22	\$1,000.00	\$	\$36,110.22
Other- Tax Sale Premium	\$77,000.00	\$	\$10,700.00	\$66,300.00
Other- Unclaimed Property	\$1,617.35	\$	\$	\$1,617.35
Other- Unpaid Court Restitution	\$4,199.28	\$	\$	\$4,199.28
Other- Workmen's Compensation Claims	\$27,140.28	\$17,954.42	\$16,861.34	\$28,233.36

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Other-Food Pantry Donations	\$32,470.76	\$3,181.90	\$6,007.57	\$29,645.09
Other-Forfeited Funds - Federal	\$214.08	\$	\$	\$214.08
Other-Preserve for Environmental Education	\$94,963.44	\$393.02	\$19,887.80	\$75,468.66
Other-Public Defender	\$50,141.50	\$9,080.00	\$20,450.00	\$38,771.50
Other-Recreation Donations	\$1,545.58	\$4,584.00	\$4,064.76	\$2,064.82
Other-Unemployment	\$243,928.00	\$50,614.10	\$7,603.50	\$286,938.60
Other-Vet's Monument Fund	\$794.56	\$3.74	\$	\$798.30
Reserve for Animal Control	\$8,828.54	\$	\$	\$8,828.54
Reserve for Open Space	\$1,183,125.47	\$	\$	\$1,183,125.47
Reserve for Public Assistance	\$27,118.00	\$	\$	\$27,118.00
Totals	\$7,696,967.08	\$2,270,706.38	\$1,749,224.66	\$8,218,448.80

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		Other	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget			
Ordinance # 10-28 Public Park Improvements	0.00	550,000.00			550,000.00	0.00
Assessment Bond Anticipation Note Issues:						
Other Liabilities						
Trust Surplus						
Trust Surplus	3,047.23					3,047.23
Less Assets "Unfinanced"						
Totals	3,047.23	550,000.00			550,000.00	3,047.23

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Capital - General		10,445,931.68	428,720.43	10,017,211.25
Current	58,768.53	7,788,353.32	173,256.90	7,673,864.95
Federal and State Grant Fund		250,627.04	1,324.50	249,302.54
Municipal Open Space Trust Fund		1,038,393.49		1,038,393.49
Public Assistance #1**		27,118.00		27,118.00
Public Assistance #2**				
Trust - Assessment		3,047.23		3,047.23
Trust - Dog License		6,723.74	1,830.60	4,893.14
Trust - Other	20,995.05	6,324,451.92	146,055.70	6,199,391.27
Trust - Payroll	872.98	140,902.63	37,328.78	104,446.83
Total	80,636.56	26,025,549.05	788,516.91	25,317,668.70

* - 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: David Kaplan Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Bank of Princeton- General Capital 0920	5,011,666.50
1st Constitution Bank - Public Assistance Trust Fund 5001	26,618.00
1st Constitution Bank - Public Assistance Trust Fund Petty Cash 5141	500.00
1st Constitution Bank - Trust Other - Developer's Escrow 5908	129,969.62
1st Constitution Bank - Trust Other - Inspection Fee 5916	751,827.56
1st Constitution Bank - Trust Other - Performance Bond Trust 2612	90,065.38
1st Constitution Bank - Trust Other - Performance Bond Trust 6912	2,681,966.21
1st Constitution Bank - Trust Other - Public Defender Trust 5117	38,771.50
1st Constitution Bank - Trust Other - Tax Collector Trust Account 5257	67,746.10
1st Constitution Bank - Trust Other - Unemployment Trust 5125	286,938.60
1st Constitution Bank - Trust Other - Veteran's Memorial Trust 5184	798.30
1st Constitution Bank- Animal Control Trust 4951	6,723.74
1st Constitution Bank- Assessment Trust 5087	3,047.23
1st Constitution Bank- Current Fund 4935	1,684,337.50
1st Constitution Bank- General Capital 3344	3,050,000.00
1st Constitution Bank- General Capital 4934	482,755.43
1st Constitution Bank- Open Space Trust Fund 5060	1,038,393.49
1st Constitution Bank- Payroll Trust 5176	140,902.63
1st Constitution Bank- Preserve Envir Educ Ctr Trust 5079	75,468.66
1st Constitution Bank- Special Revenue Grants 4994	250,627.04
1st Constitution Bank- Trust Other - Housing Trust 5095	1,056,603.35
1st Constitution Bank- Trust Other - Trust 4986	1,144,296.64
Bank of Princeton- General Capital 0920	3,255,622.56
BCB Community Bank - General Capital 0001	3,657,553.32
NJ Cash Mgmt Fund- Current Fund 8171	43,197.26
NJ Cash Mgmt Fund- General Capital 6171	0.37
PNC Bank- Current Rescue Billing 1035	1,049,152.06
Total	26,025,549.05

Note: Sections N.J.S.A. 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	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
All Grants- See Attached Schedule of Grants Receivable for detail	124,959.72	251,616.75	176,590.04			199,986.43	
Total	124,959.72	251,616.75	176,590.04	0.00	0.00	199,986.43	

PLAINSBORO TOWNSHIP

COUNTY OF MIDDLESEX, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

Year ended December 31, 2018

	Balance December 31, 2017	Increased By Revenue Realized 2018	Decreased By: Cash Receipts	Balance December 31, 2018
Safe and Secure Communities Program - 2017	\$ 15,000.00	\$	15,000.00	\$
Safe and Secure Communities Program - 2018		60,000.00	45,000.00	15,000.00
Clean Communities Program - 2018		42,631.22	42,631.22	
Green Communities Program - 2018		3,000.00		3,000.00
Bulletproof Vest Program - 2016	515.23			515.23
Bulletproof Vest Program - 2018		3,000.52		3,000.52
Drunk Driving Enforcement Fund - 2018		10,403.38	10,403.38	
Municipal Alcohol Education/Rehabilitation Program		2,050.51	2,050.51	
Recreation for Individuals with Disabilities		20,000.00		20,000.00
Drive Sober or Get Pulled Over		5,405.00	5,405.00	
Pedestrian Safety Grant - 2017	13,750.00		13,707.31	42.69
Pedestrian Safety Grant - 2018		17,820.00		17,820.00
CDBG - 2016	40,033.49			40,033.49
CDBG - 2017	46,165.00			46,165.00
Shaping NJ Healthy Community		10,000.00	10,000.00	
Robert Wood Johnson Preserve Grant	9,496.00		9,496.00	
Distracted Driver Crackdown - 2018		28,456.12	6,456.12	22,000.00
Intoxicated Driver Crackdown - 2018		48,850.00	16,440.50	32,409.50
Total Grants Receivable	\$ 124,959.72	\$ 251,616.75	\$ 176,590.04	\$ 199,986.43

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriations Appropriation by 40A:4-87					
Total Reserves- For detail see attached schedule of Appropriated Grant Reserves	370,911.57	371,108.35	209,116.23	481,133.75	20,713.43		449,288.97	
Total	370,911.57	371,108.35	209,116.23	481,133.75	20,713.43	0.00	449,288.97	

PLAINSBORO TOWNSHIP
COUNTY OF MIDDLESEX, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

Year ended December 31, 2018

<u>Grant</u>	Balance December 31, 2017	Transferred From 2018 Appropriations	Appropriated by 40A-4-87	Included in Budget		Expended	Transferred	Cancelled	Balance December 31, 2018
	\$	\$	\$	Local	Match	\$			\$
Recycling Tonnage Grant - 2016	22,097.63								4,086.83
Recycling Tonnage Grant - 2017	33,737.69								33,737.69
Recycling Tonnage Grant - 2018									38,208.31
Green Communities - 2018									3,000.00
Clean Communities - 2016	0.00								0.00
Clean Communities - 2017	6,200.93	38,208.31							19,749.72
Clean Communities - 2018	44,546.05	3,000.00							41,092.42
Alcohol Education & Rehabilitation - 2013	2,546.29		\$ 42,631.22					\$ 603.35	2,546.29
Alcohol Education & Rehabilitation - 2014	6,321.57								6,321.57
Alcohol Education & Rehabilitation - 2015	4,361.06								4,361.06
Alcohol Education & Rehabilitation - 2016	2,779.84								2,779.84
Alcohol Education & Rehabilitation - 2017	3,410.01								3,410.01
Alcohol Education & Rehabilitation - 2018			2,050.51						2,050.51
Municipal Drug & Alcohol Alliance - Local Share 2014	1.50							1.50	
Municipal Drug & Alcohol Alliance - Local Share 2016	1.50							1.50	
Municipal Drug & Alcohol Alliance - Local Share 2018									
Recreation for Individuals with Disabilities (ROID) 2018			\$	2,873.00		2,873.00			20,000.00
Recreation for Individuals with Disabilities (ROID) 2018 Local Share									4,000.00
Body Armor Replacement Program - 2011	715.00								715.00
Body Armor Replacement Program - 2012	169.59								169.59
Body Armor Replacement Program - 2014	1,467.39								1,467.39
Body Armor Replacement Program - 2015	3,530.99								3,530.99
Body Armor Replacement Program - 2016	3,306.95								3,306.95
Body Armor Replacement Program - 2017	3,392.42								3,392.42
Click it or Ticket - 2017	831.91								831.91
Safe and Secure Communities Program - 2018			60,000.00			60,000.00			
Safe and Secure Communities Program - 2018 Match S&W				159,706.00		159,706.00			
Safe and Secure Communities Program - 2018 Match O&E				120,820.00		120,820.00			
CDBG - 2013	27,395.00								27,395.00
CDBG - 2014	25,286.10					436.05	\$ 36,000.00		60,850.05
CDBG - 2015	19,772.00						(18,000.00)		19,772.00
CDBG - 2016	33,500.00						(18,000.00)		15,500.00
CDBG - 2017	45,678.45					11,664.20	(18,000.00)		16,014.25
Bulletproof Vest Program - 2016	7,586.31								7,586.31
Bulletproof Vest Program - 2016 Match									
Bulletproof Vest Program - 2018		3,000.52							7,586.31
Bulletproof Vest Program - 2018 Match									3,000.52
Shaping Healthy Communities 2018			10,000.00			9,761.72			3,000.52
Pedestrian Safety Grant - 2017	9,522.41					9,395.49			238.28
Pedestrian Safety Grant - 2018			17,820.00			3,080.00			126.92
Drunk Driving Enforcement Fund - 2016	5,467.55					5,467.55			14,740.00
Drunk Driving Enforcement Fund - 2017	11,914.39					8,386.72			
Drive Sober or Get Pulled Over - 2016	8,339.79		10,403.38			8,339.79	7,239.79		3,527.67
Drive Sober or Get Pulled Over - 2017	3,261.75					2,627.06	1,276.46		10,403.38
Drive Sober or Get Pulled Over - 2018			5,405.00						1,911.15
									5,405.00

PLAINSBORO TOWNSHIP
COUNTY OF MIDDLESEX, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

Year ended December 31, 2018

	Balance December 31, 2017	Transferred From 2018 Appropriations	Appropriated by 40A:4-87	Included in Budget		Expended	Transferred	Cancelled	Balance December 31, 2018
				Local	Match				
<u>Grant</u>									
Distracted Driving Statewide - 2017	302.77					302.77			0.00
Distracted Driving Statewide - 2018			28,456.12			7,506.18			20,949.94
Intoxicated Driving Statewide - 2018		16,500.00	32,350.00			7,810.58	(6,516.25)		32,523.17
Sustainable Jersey Grant	10,000.00							10,000.00	
Robert Wood Johnson Preserve Grant	15,880.42					13,013.13		2,867.29	0.00
	<u>\$ 370,911.57</u>	<u>\$ 80,708.83</u>	<u>\$ 209,116.23</u>	<u>\$ 290,399.52</u>	<u>\$ 481,133.75</u>	<u>\$ 20,713.43</u>	<u>\$ 449,288.97</u>		

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A.4-87					
Recycling Tonnage Grant	38,208.31	38,208.31		0.00			0.00	
Total	38,208.31	38,208.31	0.00	0.00	0.00	0.00	0.00	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	XXXXXXXXXX	0.00
Prepaid Beginning Balance		
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 #	0.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	XXXXXXXXXX
Prepaid Ending Balance		XXXXXXXXXX
	0.00	0.00

Amount Deferred at during year _____

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	0.00
2018 Levy	XXXXXXXXXX	456,966.99
Added and Omitted Levy	XXXXXXXXXX	4,056.63
Interest Earned	XXXXXXXXXX	
Expenditures	461,023.62	XXXXXXXXXX
Balance December 31, 2018	0.00	XXXXXXXXXX
	461,023.62	461,023.62

REGIONAL SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	XXXXXXXXXX	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	XXXXXXXXXX	0.00
Prepaid Beginning Balance	XXXXXXXXXX	
Levy School Year July 1, 2018- June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	67,527,193.00
Paid	67,527,193.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	0.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	0.00	XXXXXXXXXX
Prepaid Ending Balance		XXXXXXXXXX
	67,527,193.00	67,527,193.00

Amount Deferred at during Year _____
Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	XXXXXXXXXX	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	XXXXXXXXXX	0.00
Prepaid Beginning Balance	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	0.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	0.00	XXXXXXXXXX
Prepaid Ending Balance		XXXXXXXXXX
	0.00	0.00

Amount Deferred at during year _____
Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxxx	xxxxxxxxxxx
County Taxes	xxxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxxx	94,240.02
2018 Levy	xxxxxxxxxxx	xxxxxxxxxxx
General County	xxxxxxxxxxx	16,459,769.43
County Library	xxxxxxxxxxx	
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxxx	1,345,340.22
Due County for Added and Omitted Taxes	xxxxxxxxxxx	155,221.83
Paid	17,899,349.67	xxxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxxx	xxxxxxxxxxx
County Taxes	0.00	xxxxxxxxxxx
Due County for Added and Omitted Taxes	155,221.83	xxxxxxxxxxx
	18,054,571.50	18,054,571.50

Paid for Regular County Levies	17,805,109.65	
Paid for Added and Omitted Taxes	94,240.02	

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxxx	xxxxxxxxxxx
Fire District	xxxxxxxxxxx	1,848,000.00
Total 2018 Levy	xxxxxxxxxxx	1,848,000.00
Paid	1,848,000.00	xxxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxxx
	1,848,000.00	1,848,000.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	3,124,000.00	3,124,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	8,672,466.33	9,589,173.22	916,706.89
Added by N.J.S.A. 40A:4-87	209,116.23	209,116.23	0.00
Total Miscellaneous Revenue Anticipated	8,881,582.56	9,798,289.45	916,706.89
Receipts from Delinquent Taxes	205,000.00	293,223.20	88,223.20
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	15,316,556.51	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,503,969.51	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	16,820,526.02	17,344,194.94	523,668.92
	29,031,108.58	30,559,707.59	1,528,599.01

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	104,476,743.04
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax		xxxxxxxxxx
Regional School Tax	67,527,193.00	xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	17,805,109.65	xxxxxxxxxx
Due County for Added and Omitted Taxes	155,221.83	xxxxxxxxxx
Special District Taxes	1,848,000.00	xxxxxxxxxx
Municipal Open Space Tax	461,023.62	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	664,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	17,344,194.94	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	0.00	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	105,140,743.04	105,140,743.04

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

Source	Budget	Realized	Excess or (Deficit)
Shaping NJ Healthy Community	10,000.00	10,000.00	0.00
Body Armor Replacement Program			
Clean Communities Program	42,631.22	42,631.22	0.00
Click It or Ticket			
Community Development Block Grant			
Distracted Driver Enforcement Fund	60,806.12	60,806.12	0.00
Drive Sober or Get Pulled Over	5,405.00	5,405.00	0.00
Drunk Driving Enforcement Fund	10,403.38	10,403.38	0.00
Municipal Alcohol Education/Rehabilitation Program	2,050.51	2,050.51	0.00
Pedestrian Safety Grant	17,820.00	17,820.00	0.00
Safe and Secure Communities Program	60,000.00	60,000.00	0.00
TOTAL	209,116.23	209,116.23	0.00

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

CFO Signature: _____ Gregory Mayers

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		28,821,992.35
2018 Budget - Added by N.J.S.A. 40A:4-87		209,116.23
Appropriated for 2018 (Budget Statement Item 9)		29,031,108.58
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		29,031,108.58
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		29,031,108.58
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	26,855,118.96	
Paid or Charged - Reserve for Uncollected Taxes	664,000.00	
Reserved	1,511,989.12	
Total Expenditures		29,031,108.08
Unexpended Balances Canceled (see footnote)		0.50

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

RESULTS OF 2018 OPERATION
CURRENT FUND

	Debit	Credit
Cancellation of Reserves for Federal and State Grants (Credit)		20,713.43
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred School Tax Revenue: Balance December 31, CY		0.00
Deferred School Tax Revenue: Balance January 1, CY	0.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections	0.00	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		88,223.20
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		916,706.89
Excess of Anticipated Revenues: Required Collection of Current Taxes		523,668.92
Library Advances Originating in CY (Debit)		
Miscellaneous Revenue Not Anticipated		203,368.41
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		
Reduction in Library and Police Service Advances	39,801.08	
Refund of Prior Year Revenue (Debit)	33.00	
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		0.50
Unexpended Balances of PY Appropriation Reserves (Credit)		1,180,167.51
Surplus Balance	2,893,014.78	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	2,932,848.86	2,932,848.86

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Tax Search Fees	240.00
Assessment Search Fee	25.00
Bid Specifications	1,770.00
Certified Fees	68,757.00
COBRA	661.88
Community Garden Fees	1,325.00
Construction Trailers	150.00
Copies	2,656.92
DMV Inspection Refunds	2,850.00
Extra Duty Administrative Fees	1,980.00
Municipal Court Checks Outstanding Cancelled	2,862.00
Performance Bond Discharged	
Planning and Zoning Services	15,353.52
Prior Year Budget Refunds	22,427.60
Raffle/Peddler's Fees	2,375.00
Recreation Miscellaneous	270.00
Recycling from Bulk Waste Days	1,584.89
Return Check Fees	20.00
Road Opening Fees	360.00
Sale of Municipal Assets	10,498.00
Seniors and Vets 2% Administration Fee	891.07
Sundry	63,981.88
Tax Revenue Miscellaneous	935.00
Tax Sale Fees	1,393.65
Variances	
Zoning and Code Books and Maps	
Total Amount of Miscellaneous Revenues Not Anticipated	\$203,368.41

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	3,124,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		4,470,508.82
Excess Resulting from CY Operations		2,893,014.78
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	4,239,523.60	xxxxxxxxxx
	7,363,523.60	7,363,523.60

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM CURRENT FUND – TRIAL BALANCE)**

Cash		7,673,864.95
Investments		
Sub-Total		7,673,864.95
Deduct Cash Liabilities Marked with “C” on Trial Balance		3,439,224.24
Cash Surplus		4,234,640.71
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	4,882.89	
Deferred Charges #	0.00	
Cash Deficit	0.00	
Total Other Assets		4,882.89
		4,239,523.60

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		\$102,752,415.58
	or		
	(Abstract of Ratables)		\$
2.	Amount of Levy Special District Taxes		\$1,848,000.00
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		\$621.61
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		\$966,450.33
5a.	Subtotal 2018 Levy	\$105,567,487.52	
5b.	Reductions due to tax appeals **	\$	
5c.	Total 2018 Tax Levy		\$105,567,487.52
6.	Transferred to Tax Title Liens		\$13.73
7.	Transferred to Foreclosed Property		\$
8.	Remitted, Abated or Canceled		\$60,252.58
9.	Discount Allowed		\$
10.	Collected in Cash: In 2017	\$7,729,588.91	
	In 2018*	\$96,404,010.91	
	Homestead Benefit Revenue	\$300,643.22	
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$42,500.00	
	Total to Line 14	\$104,476,743.04	
11.	Total Credits		\$104,537,009.35
12.	Amount Outstanding December 31, 2018		\$1,030,478.17
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	98.9668	

Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale?

No

14.	Calculation of Current Taxes Realized in Cash:		
	Total of Line 10		\$104,476,743.04
	Less: Reserve for Tax Appeals Pending		\$
	State Division of Tax Appeals		
	To Current Taxes Realized in Cash		\$104,476,743.04

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$105,567,487.52, and Item 10 shows \$104,476,743.04, the percentage represented by the cash collections would be \$104,476,743.04 / \$105,567,487.52 or 98.9668. The correct percentage to be shown as Item 13 is 98.9668%.

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.....	_____
LESS: Proceeds from Accelerated Tax Sale.....	_____
NET Cash Collected.....	_____
Line 5c 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.....	_____
LESS: Proceeds from Tax Levy Sale (excluding premium).....	_____
NET Cash Collected.....	_____
Line 5c 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 Jan 1, CY: Due From State of New Jersey (Debit)	6,686.31	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
9	Received in Cash from State (Credit)		44,303.42
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	250.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	1,000.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
2	Sr. Citizens Deductions Per Tax Billings (Debit)	5,500.00	
3	Veterans Deductions Per Tax Billings (Debit)	35,750.00	
	Balance December 31, 2018		4,882.89
		49,186.31	49,186.31

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

Line 2	35,750.00
Line 3	5,500.00
Line 4	1,250.00
Sub-Total	42,500.00
Less: Line 7	
To Item 10	42,500.00

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

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxx	750,242.52
Taxes Pending Appeals	750,242.52	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0.00	xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2018 Taxes Collected which are Pending State Appeal		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Budget Appropriation		xxxxxxxxxx	570,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment		554,151.94	xxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance December 31, 2018		766,090.58	xxxxxxxxxx
Taxes Pending Appeals*	766,090.58	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
		1,320,242.52	1,320,242.52

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2018

Jesse Faasen	
_____ Signature of Tax Collector	
T8193	2/8/2018
_____ License #	_____ Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance January 1, 2018	299,220.71	xxxxxxxxxx
	A. Taxes	297,286.60	xxxxxxxxxx
	B. Tax Title Liens	1,934.11	xxxxxxxxxx
2.	Cancelled		
	A. Taxes	xxxxxxxxxx	
	B. Tax Title Liens	xxxxxxxxxx	
3.	Transferred to Foreclosed Tax Title Liens:		
	A. Taxes	xxxxxxxxxx	
	B. Tax Title Liens	xxxxxxxxxx	
4.	Added Taxes		xxxxxxxxxx
5.	Added Tax Title Liens		xxxxxxxxxx
6.	Adjustment between Taxes (Other than current year)		
	A. Taxes - Transfers to Tax Title Liens	xxxxxxxxxx	
	B. Tax Title Liens - Transfers from Taxes		xxxxxxxxxx
7.	Balance Before Cash Payments	xxxxxxxxxx	299,220.71
8.	Totals	299,220.71	299,220.71
9.	Collected:		
	A. Taxes	293,223.20	xxxxxxxxxx
	B. Tax Title Liens		xxxxxxxxxx
10.	Interest and Costs - 2018 Tax Sale		xxxxxxxxxx
11.	2018 Taxes Transferred to Liens	13.73	xxxxxxxxxx
12.	2018 Taxes	1,030,478.17	xxxxxxxxxx
13.	Balance December 31, 2018	xxxxxxxxxx	1,036,489.41
	A. Taxes	1,034,541.57	xxxxxxxxxx
	B. Tax Title Liens	1,947.84	xxxxxxxxxx
14.	Totals	1,329,712.61	1,329,712.61

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is

97.9956

16. Item No. 14 multiplied by percentage shown above is

1,015,714.02

and represents the

maximum amount that may be anticipated in 2019.

(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
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Balance January 1, CY (Debit)	7,600.00	
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	7,600.00
	7,600.00	7,600.00

CONTRACT SALES

	Debit	Credit
Balance January 1, CY (Debit)	0.00	
Collected * (Credit)		
CY Sales from Foreclosed Property (Debit)		
Balance December 31, 2018	xxxxxxxxxx	

MORTGAGE SALES

	Debit	Credit
Balance January 1, CY (Debit)	0.00	
Collected * (Credit)		
CY Sales from Foreclosed Property (Debit)		
Balance December 31, 2018	xxxxxxxxxx	

Analysis of Sale of Property:

\$0.00

*Total Cash Collected in 2018

Realized in 2018 Budget

To Results of Operation

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to
 N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13)

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Deficit from Operations	\$0.00	\$	\$0.00	\$0.00
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$	\$0.00	\$0.00
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$	\$0.00	\$0.00

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
 SATISFIED**

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019
			\$	

N.J.S.A. 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; MUNICI-PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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	Cancelled by Resolution	
Totals							

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

Gregory Mayers

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.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS/BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S.A. 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	Cancelled by Resolution	
Totals							

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55 et seq. and N.J.S.A 40A:4-55. 13 et seq. are recorded on this page.

Gregory Mayers

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
Cancelled (Debit)			
Issued (Credit)			
Outstanding January 1, CY (Credit)		37,955,000.00	
Paid (Debit)	4,085,000.00		
Outstanding Dec. 31, 2018	33,870,000.00	xxxxxxxxxx	
	37,955,000.00	37,955,000.00	
2019 Bond Maturities – General Capital Bonds			\$4,245,000.00
2019 Interest on Bonds		1,125,170.00	

ASSESSMENT SERIAL BONDS

Issued (Credit)			
Outstanding January 1, CY (Credit)		4,700,000.00	
Paid (Debit)	550,000.00		
Outstanding Dec. 31, 2018	4,150,000.00	xxxxxxxxxx	
	4,700,000.00	4,700,000.00	
2019 Bond Maturities – General Capital Bonds			\$550,000.00
2019 Interest on Bonds		145,312.50	

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans			\$
Total 2019 Debt Service for Loan			\$

GREEN ACRES TRUST LOAN

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans		\$	
Total 2019 Debt Service for Loan			\$

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR LOANS**

	Debit	Credit	Debt Service
Outstanding January 1,			
Issued			
Paid			
Outstanding December 31,			
Loan Maturities			
Interest on Loans			
Total Debt Service for Loan			

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, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxxx	
2019 Bond Maturities – Term Bonds		\$	
2019 Interest on Bonds		\$	

TYPE I SCHOOL SERIAL BOND

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxxx	
2019 Interest on Bonds			
2019 Bond Maturities – Serial Bonds			
Total “Interest on Bonds – Type 1 School Debt Service”			

LIST OF BONDS ISSUED DURING 2018

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

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2018	2019 Interest Requirement
		\$	\$

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	
		xxxxxxxxxx		xxxxxxxxxx	xxxxxxxxxx			xxxxxxxxxx

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 2017 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.

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	
		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX

Assessment Notes with an original date of issue of December 31, 2017 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" .

(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			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

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	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
All Improvement Authorizations- For detail see attached file: Improvement Auth Schedule Formatted for AFS	7,815,637.22	22,179.00	2,719,000.00	698,028.46	4,790,541.44	1,540,210.21	5,102,898.61	877,415.42
Total	7,815,637.22	22,179.00	2,719,000.00	698,028.46	4,790,541.44	1,540,210.21	5,102,898.61	877,415.42

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	126,200.00	
Balance January 1, CY (Credit)		490,171.16
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		135,000.00
Balance December 31, 2018	498,971.16	xxxxxxxxxx
	625,171.16	625,171.16

* 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
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Received from CY Budget Appropriation * (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		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.A. 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
Ord. 18-09 Various Improvements	3,775,221.00	2,397,800.00	1,377,421.00	126,200.00
Total	3,775,221.00	2,397,800.00	1,377,421.00	126,200.00

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
Appropriated to CY Budget Revenue (Debit)	733,201.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		2,573,672.13
Funded Improvement Authorizations Canceled (Credit)		426,352.62
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	2,266,823.75	xxxxxxxxxx
	3,000,024.75	3,000,024.75

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2018	
2. Amount of Cash in Special Trust Fund as of December 31, 2018(Note A)	
3. Amount of Bonds Issued Under Item 1 Maturing in 2019	
4. Amount of Interest on Bonds with a 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 here to 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		105,567,487.52
2. Amount of Item 1 Collected in 2018 (*)	104,476,743.04	
3. Seventy (70) percent of Item 1		73,897,241.26
(*) 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:	<u>Yes</u>
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2018?	
Answer YES or NO:	<u>Yes</u>
If answer is "NO" give details	

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

C.	
Does the appropriation required to be included in the 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:	<u>No</u>

D.	
1. Cash Deficit 2017	0.00
2a. 2017 Tax Levy	
2b. 4% of 2017 Tax Levy for all purposes:	
3. Cash Deficit 2018	
4. 4% of 2018 Tax Levy for all purposes:	0.00

E.				
	<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes		<u>\$0.00</u>	<u>\$</u>	<u>\$</u>
2. County Taxes		<u>\$94,240.02</u>	<u>\$155,221.83</u>	<u>\$249,461.85</u>
3. Amounts due Special Districts		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
4. Amounts due School Districts for Local School Tax		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$</u>

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 , please observe instructions of Sheet 2.

Balance Sheet - Utility Operating Fund Assets
AS OF DECEMBER 31,

Cash:

Investments:

Accounts Receivable:

Interfunds Receivable:

Deferred Charges

Balance Sheet - Utility Operating Fund Liabilities, Reserves & Fund Balance
AS OF DECEMBER 31,

1

Liabilities:

Fund Balance:

Abstract

Balance Sheet - Utility Capital Fund Assets
AS OF DECEMBER 31,

Cash:

Accounts Receivable:

Balance Sheet - Utility Capital Fund Liabilities, Reserves & Fund Balance
AS OF DECEMBER 31,

Liabilities:

Fund Balance:

Balance Sheet - Utility Assessment Fund
AS OF DECEMBER 31,

Assets:		
Liabilities and Reserves:		
Liabilities, Reserves, and Fund Balance:		

Analysis of Utility Assessment Trust Cash and Investments
Pledged to Liabilities and Surplus

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31,	Receipts			Disbursements	Balance Dec. 31,
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
Total						

Schedule of Utility Budget -
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal			
Deficit (General Budget)			

Statement of Budget Appropriations

Appropriations		
Total Appropriations		
Add: Overexpenditures		
Total Overexpenditures		
Total Appropriations & Overexpenditures		
Deduct Expenditures		
Surplus		
Total Surplus		
Total Expenditure & Surplus		
Unexpended Balance Cancelled		

Statement of Operation
Utility

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the budget year 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	
Miscellaneous Revenue Not Anticipated	
Appropriation Reserves Canceled	
Total Revenue Realized	
Expenditures	
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures	
Less: Deferred Charges Included in Above "Total Expenditures"	
Total Expenditures - As Adjusted	
Excess	
Balance of "Results of 2017 Operation"	
Remainder= ("Excess in Operations")	
Deficit	
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	

Section 2:
The following Item of Appropriation Reserves Canceled in Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of for an Anticipated Deficit in the Utility for:

Appropriation Reserves Canceled in		
Less: Anticipated Deficit in Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		

Results of Operations – Utility

	Debit	Credit
Operating Excess		
Operating Deficit		
Total Results of Current Year Operations		

Operating Surplus– Utility

	Debit	Credit
Balance December 31,		
Total Operating Surplus		

Analysis of Balance December 31,
(From Utility – Trial Balance)

Cash	
Investments	
Interfund Accounts Receivable	
Subtotal	
Deduct Cash Liabilities Marked with "C" on Trial Balance	

Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		

Schedule of Utility Accounts Receivable

Balance December 31,	
Increased by:	
Rents Levied	
Decreased by:	
Collections	
Overpayments applied	
Transfer to Utility Lien	
Other	
Balance December 31,	

Schedule of Utility Liens

Balance December 31,	
Increased by:	
Transfers from Accounts Receivable	
Penalties and Costs	
Other	
Decreased by:	
Collections	
Other	
Balance December 31,	

**Schedule of Bonds Issued and Outstanding
and Debt Service for Bonds**
UTILITY ASSESSMENT BONDS

	Debit	Credit	Debt Service
Outstanding December 31,			
Bond Maturities – Assessment Bonds			
Interest on Bonds			

Utility Capital Bonds

	Debit	Credit	Debt Service
Outstanding December 31,			
Bond Maturities – Assessment Bonds			
Interest on Bonds			

Interest on Bonds – Utility Budget

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

List of Bonds Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

Schedule of Loans Issued and Outstanding
and Debt Service for Loans
UTILITY LOAN

Loan	Outstanding January 1,	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31,	Loan Maturities	Interest on Loans

Interest on Loans – Utility Budget

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

List of Loans Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31,	Date of Maturity	Rate of Interest	Budget Requirement		Date Interest Computed to
						For Principal	For Interest	

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

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

INTERST ON NOTES – UTILITY BUDGET	
Interest on Notes	
Less: Interest Accrued to 12/31/ (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/	
Required Appropriation -	

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,	Date of Maturity	Rate of Interest	Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

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

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

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

Schedule of Capital Lease Program Obligations

Purpose	Amount of Obligation Outstanding Dec. 31,	Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1,		Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31,	
	Funded	Unfunded				Funded	Unfunded
Total							

Utility Capital Fund

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31,		

Utility Capital Fund

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance December 31,		

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

Utility Fund
CAPITAL IMPROVEMENTS AUTHORIZED IN
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 or Prior Years

Utility Capital Fund
Statement of Capital Surplus
YEAR

	Debit	Credit
Balance December 31,		

